

EXHIBIT 174

Suspicious Order Monitoring for PSE/Control Drugs

Summary of Key Concepts and Procedures

August 27, 2010

CVS Suspicious Order Monitoring

- CVS has implemented several policies and procedures to identify and investigate potential suspicious orders:
 - Stores are limited in how much PSE/EPH/Control Drugs may be ordered
 - An Inventory Review Report has been developed to identify potential excessive orders
 - DC RX and Loss Prevention have been tasked with review and investigation of potential suspicious orders from the DC to the stores

Purpose of Inventory Review Report (IRR)

CVS has created a IRR for PSE/EPH and for Controlled drugs to:

- ☐ Assist in detection of potential suspicious orders
- ☐ Prevent diversion of PSE/EPH/Control Drug Products
- ☐ Proactive approach to detect or debunk PSE/EPH/Control Drug theft

**CVS does not provide drugs to third party clients and/or independent operators.
CVS has placed limits on all PSE/EPH and Control Drug orders**

What is a PSE IRR

- Report based on 4 formulas used to determine potential suspicious orders
 - Current order deviation from 6 month avg
 - Current order deviation from 12 month avg
 - Deviation of current order from historic ordering behavior
 - Deviation of current order from previous 2 months and months 11 and 12 (4 month average)

What is a Control Drug IRR

- Report based on 6 formulas used to determine potential suspicious orders
 - Current order deviation from 6 month avg
 - Current order deviation from projected order based on historical average
 - Detects if GNC is subject to frequent ordering
 - Detects an increasing trend in ordering behavior
 - Detects if GNC has been ordered in past 2 months
 - Determines if GNC order is less than or equal to 6 month maximum

PSE/Control Drug IRR Review

- ☐ MTD – Month To Date
- ☐ LAG – last month orders are LAG 1. One year ago is LAG 12. (Control Drug IRR uses 6 month LAG)
- ☐ PSE/EPH quantity is represented in grams (not by item)
- ☐ Control Drug quantity is represented by individual item

Responsibilities

- DC RX -- Review Report (IRR) Daily and determine whether variances are within acceptable ranges
- Communicate variances that require additional review to the Viper Analyst
- Viper Analyst determines if report warrants further investigation and communicates decision to DC RX
- DC RX files information with DC copy of IRR
 - Determination of suspicious order - Director of Logistics Loss Prevention notifies DEA and conducts investigation; no further shipments of the product to the store until the matter is resolved
 - No suspicious order - Attach documentation to IRR report and file

What to consider when determining if a
PSE/EPH order is potentially suspicious

- ☐ Was there a “Peak Til” or “Push”? – DC RX will have this information
- ☐ Is it allergy season?
- ☐ What is the stores inventory levels?
- ☐ How many actual grams were ordered?
 - Although there are formulas, it doesn’t take much to flag a low volume store order.
 - Ex. There are 3.6 grams of PSE in Clariton D 30 ct. A store order of 6 boxes would result in 21.60 grams just for that one item order

What to consider when determining if a Control Drug order is potentially suspicious

- ☐ Control Drugs are not commonly “Pushed” as a sale item
- ☐ Control Drugs do not have a “Seasonal” increase in most cases
- ☐ How many items does the store have on the IRR
- ☐ If more than one item on IRR, are the items in the same category (pain, anxiety, etc)

FAQ

- Why is the DC responsible to review suspicious orders?
 - The DC as a separate DEA registrant is responsible for products shipped from the facility
 - DEA regulations require all distributors to report suspicious orders
 - Therefore the DC must review the orders of PSE/EPH/Control Drugs and initiate an investigation because the DC is the entity that picks and distributes the product.

FAQ continued

- Can the DC RX Supervisor supply item order information?
 - Yes – The DC RX team will first forward the info to the Viper Analyst to determine whether there is a legitimate reason for the order. Further investigation should include a review of the list if items ordered. Control Drugs are already broken down by item

FAQ continued

- How long does the Viper Analyst have to follow up with the DC RX Dept?
 - It is the policy that the decision as to whether to conduct an investigation thus triggering a report to DEA be made on the same day as the variance is flagged.
 - The DC should hold the order or request a return of the order from the store if a determination is made that the order was not for a legitimate reasons.
 - Future shipments to the store of this product should be held until the matter is investigated and resolved.

FAQ continued

- Why can't we have one set standard for initiating an investigation?
 - There are several factors that can attribute to a store ordering high qty of PSE and/or Control Drugs. (Local competitor closes, vendor coupons for specific items, etc)
 - Variance must be investigated to determine whether the order is excessive or outside the norm for that store and stores of similar size